

#### **Illinois Department of Revenue**

### Form IL-W-3 Illinois Annual Withholding Income Tax Return and Instructions

#### **General Information**

#### Who must file Form IL-W-3?

You must file Form IL-W-3 if you are required to withhold Illinois Income Tax from payments you make to recipients (*e.g.*, employees, winners).

Household employers: You may not need to file Form IL-W-3 for your household employees. See Booklet IL-700-H, Illinois Household Employer's Tax Guide and Tables, for more information about filing requirements.

#### When must I file?

You must file Form IL-W-3 by February 28th following the calendar year you were required to withhold income tax.

Form IL-W-3 is a reconciliation of the previous year's withholding that you reported on all W-2, W-2G, 1099, and IL-941 forms.

# Must I send any information with this form?

No. You are **not** required to send any attachments with Form IL-W-3. **Do not send any W-2, W-2G, or 1099 forms, or any list of Illinois Income Tax withheld with your completed and signed Form IL-W-3.**However, you must maintain all W-2, W-2G, and 1099 records for three years and provide them to us if we request. If you report withholding for more than 250 employees in Illinois, you must provide the data, **when requested**, on a computer-produced magnetic tape or diskette. For more information, see Publication 110, IL-W-2 Requirements.

# What penalties may be imposed?

You owe a **failure to file correct information returns penalty** if you do not file a correct information return by the original due date of the return. This penalty is \$5 for each return or statement you fail to file timely. This penalty may be assessed up to a total of \$25,000 during any calendar year. If you file your return within 60 days of the due date, the penalty may be reduced by 50 percent.

#### Where do I get help?

- Visit our web site at tax.illinois.gov
- Call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336
- Call our TDD (telecommunications device for the deaf) at 1 800 544-5304
- Write to
   ILLINOIS DEPARTMENT OF REVENUE
   PO BOX 19015
   SPRINGFIELD IL 62794-9015

### **Step-by-step Instructions**

**Step 1:** Write the tax year ending in the space provided. Write your federal employer identification number (FEIN), business name, and complete address. Follow the line-by-line instructions on the form for Lines 1 through 4.

**Note about Line 2:** Write the amount of Illinois Income **Tax withheld** and reported on all Forms W-2, W-2-G, and 1099. Do not report wages on the Form IL-W-3, Line 2.

**Step 2:** Compare Lines 2 and 4. If they are not the same figure, you must correct or explain the difference by filing Form IL-941-X, Amended Quarterly Illinois Withholding Tax Return. File one Form IL-941-X for each quarter with a discrepancy. If you underpaid, you must send a payment for the underpaid amount along with your Form IL-941-X.

Do not include an amended form or any payment with Form IL-W-3. Instead, mail Form IL-941-X with your payment, if required, in a separate envelope to the address on Form IL-941-X.

**Step 3:** Sign your full name, write your title (*e.g.*, owner, president), and write the date.

**Step 4:** Mail your completed and signed Form IL-W-3 to

ILLINOIS DEPT OF REVENUE PO BOX 19024 SPRINGFIELD IL 62794-9024

Filing stub for Form IL-W-3
Complete this stub and keep it for future reference.
Tax year ended
Number of W-2s
Tax withheld
Date filed

Cut on broken lines.

IL-W-3 Illinois Annual Withholding Income Tax Return		Complete Lines 1 through 4. Report the totals for the year.		
Complete the following information		1 Number of W	-2, W-2G, and 1099 forms issued	1
		2 Total Illinois Income Tax withheld and reported on		
		all W-2, W-2G	i, and 1099 forms	2
Federal employer identification number Seq. number		3 Line 2 from F	orm IL-941 for each quarter	
		1st quarter	3a	
Business name		2nd quarter	3b	
		3rd quarter	3c	
Number and street address		4th quarter	3d	
		4 Add Lines 3a	through 3d and write the total here.	4
City	State ZIP	Note: If Lines 2 ar	nd 4 do not match, you must file Form IL-9	41-X.
Mail to: ILLINOIS DEPAR PO BOX 19024 SPRINGFIELD IL		Do not send a pa Under penalties of pe	nyment or any W-2, W-2G, or 1099 forms bright, I state that, to the best of my knowledge, th	with this return. is form is true, correct, and complete.
5 <b>.</b>	·	Signature	Title	Date